

ACCOUNTING EQUATION

S. No.	Transaction	Assets			=	Liabilities		+	Capital
		Cash	+	Furniture	+	Stock	=	Creditors	
(i)	Manu started business with cash	+50,000							+50,000
		50,000					=		50,000
(ii)	Purchased Furniture	-500		+500					
		49,500	+	500					50,000
(iii)	Purchased goods on credit					+4,000		+4,000	
		49,500	+	500	+	4,000	=	4,000	50,000
(iv)	Sold goods costing Rs 500 for Rs 700	+700				-500			+200 (Profit)
		50,200	+	500	+	3,500	=	4,000	50,200
(v)	Rent received	+200							+200 (Income)
		50,400	+	500	+	3,500	=	4,000	50,400
(vi)	Purchased goods for cash	-1,000				+1,000			
		49,400	+	500	+	4,500	=	4,000	50,400
(vii)	Withdrew for personal use	-700							-700 (Drawings)
		48,700	+	500	+	4,500	=	4,000	49,700
(viii)	Paid to creditors	-400						-400	
		48,300	+	500	+	4,500	=	3,600	49,700
(ix)	Salaries paid	-200							-200
		48,100	+	500	+	4,500	=	3,600	49,500

Solutions Of Accounting Grade1caps Top Class

R Bogdan



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